

ASSEMBLY BILL

No. 267

**Introduced by Assembly Member Torlakson
(Principal coauthor: Assembly Member Huffman)**

February 11, 2009

An act to amend Section 50079 of the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 267, as introduced, Torlakson. Education finance districts: taxes.

Existing law allows any school district to impose qualified special taxes, as defined, within the district pursuant to specified procedures.

This bill would authorize an education finance district, as defined, to impose within the district any tax that may be imposed by any charter city pursuant to specified procedures.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 50079 of the Government Code is
- 2 amended to read:
- 3 50079. (a) Subject to Section 4 of Article XIII A of the
- 4 California Constitution, any school district *or education finance*
- 5 *district* may impose qualified special taxes within the district
- 6 pursuant to the procedures established in Article 3.5 (commencing
- 7 with Section 50075) and any other applicable procedures provided
- 8 by law.

1 (b) ~~(1) As used in this section, “qualified~~ *For purposes of this*
2 *section:*

3 (1) (A) “*Qualified special taxes*” means special taxes that apply
4 uniformly to all taxpayers or all real property within the school
5 district, except that “qualified special taxes” may include taxes
6 that provide for an exemption from those taxes for taxpayers 65
7 years of age or older or for persons receiving Supplemental
8 Security Income for a disability, regardless of age.

9 ~~(2)~~

10 (B) “Qualified special taxes” do not include special taxes
11 imposed on a particular class of property or taxpayers.

12 (2) “*Education finance district*” means *three or more contiguous*
13 *school districts located wholly or partially within the same county,*
14 *or two school districts within a county containing only two school*
15 *districts, or one school district within a county containing only*
16 *one school district, and where the governing body of each school*
17 *district shall adopt a resolution by majority vote stating both of*
18 *the following:*

19 (A) *Its willingness to participate in the district for purposes of*
20 *imposing a special tax.*

21 (B) *Mutual agreement with all other school districts*
22 *participating in the education finance district on the division and*
23 *expenditure of revenues raised by the tax.*